IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 15TH FEBRUARY 2007 / 26TH MAGHA 1928

WP(C).No. 21672 of 2006(E)

PETITIONER:

M. SABEER KHAN, S/O.A.M.ABDUL KHADER,
7/86, SAVIHAR, PUNNEKKUNAM, MANGALAPURAM,
THIRUVANANTHAPURAM.

BY ADV. SRI.ANIL K.NARENDRAN

RESPONDENTS:
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1. **THE JOINT REGIONAL TRANSPORT OFFICER,**
   SUB REGIONAL TRANSPORT OFFICE, KAZHAKKUTTAM,
   THIRUVANANTHAPURAM.

2. **THE DEPUTY TAHSILDAR (R.R),**
   THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 15/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIXD

PETITIONER'S EXHIBITS:

EXT.P1: **COPY OF THE RELEVANT PAGES OF THE CERTIFICATE OF REGISTRATION OF THE CONTRACT CARRIAGE BEARING REGISTRATION NO.KL-3/C-7894.**

EXT.P2: **COPY OF THE ACKNOWLEDGEMENT SLIP DTD. 7/01/2005, ISSUED BY THE 1ST RESPONDENT, REGARDING THE RECEIPT OF G FORM FOR THE QUARTER ENDING ON 31/03/05.**

EXT.P3: **COPY OF DEMAND NOTICE DTD. 10/04/06 ISSUED BY THE 2ND RESPONDENT, DEMANDING A SUM OF RS.1,07,100/- FROM THE PETITIONER.**

/TRUE COPY/

Kss

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 21672 OF 2006-E

JUDGMENT

The petitioner is the registered owner of the contract carriage bearing registration No.KL-3/C 7894. The vehicle was not being plied from 1.1.2005, it is submitted. He has already submitted G Form for the first quarter starting from 1.1.2005. This submission is made by the petitioner, relying on Ext.P2 acknowledgment. He sought permission for plying the vehicle from 1.4.2005. But, the same was not granted. In the meantime, Ext.P3 recovery notice has been issued, claiming motor vehicles tax from 1.1.2005 to 30.9.2005. This Writ Petition is filed, challenging Ext.P3.

2. I heard the learned Government Pleader for the respondents also. The 1st respondent taxation officer is directed to take a decision on the claim of the petitioner for exemption from payment of motor vehicles tax for the period from 1.1.2005 to 31.3.2005 in accordance with law within one month from the date of production of a copy of this judgment. The petitioner prays for permission to ply the vehicle. I think, he does not require anybody's permission to ply the vehicle, provided he has paid the tax and the vehicle has fitness certificate, insurance certificate and a valid permit. The

petitioner shall pay the tax, which is admittedly not covered by the G Form, that is from 1.4.2005 to 31.12.2005. For the period from 1.1.2005 to 31.3.2005, there is G Form. The same shall also be considered by the 1st respondent. Upon clearing the tax for the period in relation to which exemption is not granted by the taxation officer, the petitioner can ply the vehicle, subject to the aforementioned stipulations. Needless to say, the amount already paid pursuant to the interim order of this Court shall be given credit, while determining the tax liability of the petitioner.

The Writ Petition is disposed of as above.

15th February, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/